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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated financial position of closed peacekeeping missions as at 30 June 2006

Report of the Secretary-General

Summary

The present report provides information on the updated financial position of 20 closed peacekeeping missions as at 30 June 2006.

The action to be taken by the General Assembly is set out in paragraph 13 of the report.

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I. Introduction

1. The present report provides updated information on the financial position of the following closed peacekeeping missions, for which final performance reports have already been issued: the Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA); the United Nations Mission in the Central African Republic (MINURCA); the United Nations Observer Group in Central America (ONUCA) and the United Nations Observer Mission in El Salvador (ONUSAL); the United Nations Operation in Mozambique (ONUMOZ); the United Nations Angola Verification Mission (UNAVEM) and the United Nations Observer Mission in Angola (MONUA); the United Nations Iran-Iraq Military Observer Group (UNIIMOG) and the United Nations Iraq-Kuwait Observation Mission (UNIKOM); the United Nations Mission in Bosnia and Herzegovina (UNMIBH); the United Nations Mission in Haiti (UNMIH); the United Nations Military Liaison Team in Cambodia (UNMLT); the United Nations Mission of Observers in Tajikistan (UNMOT); the United Nations Observer Mission in Liberia (UNOMIL); the United Nations Observer Mission Uganda-Rwanda (UNOMUR) and the United Nations Assistance Mission for Rwanda (UNAMIR); the United Nations Operation in Somalia (UNOSOM); the United Nations Peace Forces (UNPF); the United Nations Preventive Deployment Force (UNPREDEP); the United Nations Support Mission in Haiti (UNSMIH), the United Nations Transition Mission in Haiti (UNTMIH) and the United Nations Civilian Police Mission in Haiti (MIPONUH); the United Nations Transitional Authority in Cambodia (UNTAC); the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and the Civilian Police Support Group; and the United Nations Transition Assistance Group (UNTAG).

2. In his report entitled "Investing in the United Nations for a stronger Organization worldwide: detailed report" (A/60/846/Add.3), the Secretary-General proposed to consolidate the various peacekeeping accounts retroactively, excluding those of the United Nations Emergency Force (UNEF), the United Nations Operation in the Congo (ONUC), the Peacekeeping Reserve Fund and the strategic deployment stocks, effective 1 July 2007. In this connection, the Secretary-General proposed that cash balances of closed peacekeeping missions available for credit to Member States, as updated by their status as at 30 June 2006, be returned to Member States as a one-time action to commence with the implementation of consolidation (1 July of the year following the decision of the General Assembly to establish a consolidated peacekeeping account). Such credits would first be applied to settle outstanding assessments, on a mission-by-mission basis, and thereafter remaining amounts would be applied at the discretion of the Member State. Should a Member State wish to receive a cash refund, this would be effected on the date of the consolidation.

3. Concurrently with the actions proposed in paragraph 2 above to return credits to Member States, the Secretary-General also proposed, in the light of the overall liquidity improvement that would flow from the consolidation of peacekeeping operations accounts, to settle amounts due to Member States in other closed missions that have cash deficits.

4. The net cash available for credit to Member States as at 30 June 2006 amounted to $152,631,000, as set out below.

Table 1
Consolidated cash position of ONUCA/ONUSAL, UNAVEM/MONUA, UNIIMOG, UNMIBH, UNMIH, UNMLT, UNMOT, UNOMIL, UNOMUR/UNAMIR, UNPF, UNPREDEP, UNTAES/Civilian Police Support Group and UNTAG as at 30 June 2006

(Thousands of United States dollars)

Category	*Amount*
Cash assets	290 587
Less: amount to be returned to Member States[a]	43 750
Less: other liabilities	94 206
Cash available for credit to Member States as at 30 June 2006	**152 631**

[a] Amounts represent the respective share of Member States in the cash balance of UNPF and UNMIH as at 30 June 2002 that remain outstanding pending receipt of their assessed contributions for the funding of the strategic deployment stocks (General Assembly resolution 56/292 of 27 June 2002).

5. The composition of the net cash balance of $152,631,000 in the respective missions is shown in table 2 below.

Table 2
Closed peacekeeping missions with cash balances as at 30 June 2006

(Thousands of United States dollars)

Mission	*Amount*
ONUCA/ONUSAL	1 324
UNAVEM/MONUA	21 598
UNIIMOG	4 471
UNMIBH	11 658
UNMIH	16 182
UNMLT	128
UNMOT	2 451
UNOMIL	4 051
UNOMUR/UNAMIR	22 609
UNPF	44 228
UNPREDEP	8 830
UNTAES/Civilian Police Support Group	12 018
UNTAG	3 083
Total	**152 631**

6. The amount of $152.6 million shown in tables 1 and 2 does not include loans totalling $23.8 million owed by two closed peacekeeping missions ($9.4 million by UNSMIH/UNTMIH/MIPONUH and $3.4 million by MINURCA) and by MINURSO ($11.0 million), which remained unpaid as at 30 June 2006.

7. Six of the 20 peacekeeping missions included in the present report reflected cash deficits totalling some $89.3 million as at 30 June 2006 owing to outstanding payments of assessed contributions, as shown in table 3.

Table 3
Consolidated cash position of the MINUGUA Military Observer Group, MINURCA, ONUMOZ, UNOSOM, UNSMIH/UNTMIH/MIPONUH and UNTAC as at 30 June 2006
(Thousands of United States dollars)

Category	*Amount*
Cash assets	6 178
Less: liabilities	95 471
Cash deficit as at 30 June 2006	**(89 293)**

8. The liabilities include loans amounting to $25,636,000 owed to closed peacekeeping missions ($12,816,000) and to the Peacekeeping Reserve Fund ($12,820,000). The composition of the cash deficit of $89,293,000 in the respective missions is shown in table 4.

Table 4
Closed peacekeeping missions with cash deficits as at 30 June 2006
(Thousands of United States dollars)

Mission	*Amount*
MINUGUA Military Observer Group	(128)
MINURCA	(23 853)
ONUMOZ	(640)
UNOSOM	(16 844)
UNSMIH/UNTMIH/MIPONUH	(7 491)
UNTAC	(40 337)
Total	**(89 293)**

9. Information on unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2006, as requested by the Advisory Committee on Administrative and Budgetary Questions in paragraph 5 of its report (A/59/790), is shown in the annex to the present report.

10. As indicated in paragraph 4 above, as at 30 June 2006 there was a balance of some $152.6 million in cash available for credit to Member States from ONUCA/ONUSAL, UNAVEM/MONUA, UNIIMOG, UNMIBH, UNMIH, UNMLT, UNMOT, UNOMIL, UNOMUR/UNAMIR, UNPF, UNPREDEP, UNTAES/Civilian Police Support Group and UNTAG. Similar to the reform initiatives set out in his report (A/60/846/Add.3), the proposal of the Secretary-General in the present report is for the above credits, as updated by their status as at 30 June 2007, to be returned to Member States as a one-time action to commence with the implementation of

consolidation. Concurrently with the actions to return credits to Member States, the Secretary-General also proposes to settle amounts due to Member States in other closed missions that have cash deficits. As stated in paragraph 7 above, as at 30 June 2006 there was a combined cash deficit of $89.3 million in the accounts of the MINUGUA Military Observer Group, MINURCA, ONUMOZ, UNOSOM, UNSMIH/UNTMIH/MIPONUH and UNTAC. The cash deficit arises from liabilities of $95.4 million (comprising $69.4 million to troop-contributing countries, $12.8 million to the Peacekeeping Reserve Fund, $12.8 million to closed missions with cash surpluses and $0.4 million in other liabilities to Member States and third parties) less cash of $6.1 million. The Secretary-General proposes that those liabilities, as updated by their status as at 30 June 2007, be settled on the date of consolidation of the accounts (1 July of the year following the decision of the General Assembly to establish a consolidated peacekeeping account) in a one-time action to commence the implementation of consolidation.

II. Cash position of the United Nations Iraq-Kuwait Observation Mission (UNIKOM)

11. The net cash available for credit to Member States as at 30 June 2006 in the UNIKOM account amounted to $5,552,000, as set out below.

Table 5
Cash position of UNIKOM as at 30 June 2006
(Thousands of United States dollars)

Category	*Amount*
Cash assets	44 393
Less: liabilities	38 841
Cash available for credit to Member States as at 30 June 2006	**5 552**

12. In paragraphs 6 and 7 of General Assembly resolution 60/274 on the Financing of the United Nations Iraq-Kuwait Observation Mission, the General Assembly decided that two thirds of the available cash balance as at 30 June 2005 would be returned to the Government of Kuwait and the remaining balance as at 30 June 2005 would be returned to the Member States that had fulfilled their financial obligations to the Observation Mission with their respective share of the balance. In accordance with Assembly resolution 60/274, it is proposed that two thirds of the available cash balance as at 30 June 2006, in the amount of $3.7 million, be returned to the Government of Kuwait and the remaining balance in the amount of $1.8 million be returned to the Member States that had fulfilled their financial obligations to the Observation Mission with their respective share of the balance.

III. Actions to be taken by the General Assembly

13. **The action to be taken by the General Assembly is as follows:**

(a) Upon approval of the Secretary-General's proposal to consolidate the separate peacekeeping accounts into a single set of accounts (see A/60/846/Add.3), to decide to return to Member States credits available in the accounts of closed missions with cash surpluses; such credits would first be applied to settle outstanding assessments, on a mission-by-mission basis, and thereafter be applied at the discretion of the Member State. Should a Member State wish to receive a cash refund, the refund would be effected on the date of consolidation of peacekeeping operations accounts;

(b) Settle outstanding liabilities in the accounts of closed missions with cash deficits, except for ONUC and UNEF, on the date of consolidation of peacekeeping operations accounts;

(c) Return two thirds of the credits available in the account of UNIKOM to the Government of Kuwait and the remaining balance to the Member States that have fulfilled their financial obligations to UNIKOM with their respective share of the balance.

Annex

Closed peacekeeping missions: unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2006

(Thousands of United States dollars)

Mission	*Unpaid assessments*	*Accounts payable to Member States*[a]	*Other liabilities*
MINUGUA	147	—	163
MINURCA	35 580	7 481	16 422
ONUCA/ONUSAL	2 099	3 520	33
ONUMOZ	18 239	1 241	51
UNAVEM/MONUA	35 844	8 320	2 316
UNIIMOG	18	1	9
UNIKOM	782	38 622	219
UNMIBH	35 488	6 513	736
UNMIH	211	14 646	618
UNMLT	10	108	—
UNMOT	22	2 415	43
UNOMIL	69	3 218	590
UNOMUR/UNAMIR	1 686	3 937	341
UNOSOM	59 398	19 744	—
UNPF	149 356	11 376	—
UNPREDEP	1 306	7 530	93
UNSMIH/UNTMIH/MIPONUH	19 449	114	9 378
UNTAC	41 779	40 846	31
UNTAES/Civilian Police Support Group	8 972	8 854	2 345
UNTAG	24	16 483	161

[a] Inclusive of amounts owed to troop-contributing countries for, inter alia, contingent-owned equipment, as well as credits to Member States from unencumbered balances pending instructions on their disposition.